

Exhibit 318

PART 3

United States of America ex rel. Ven-A-Care of the Florida Keys, Inc., et al.
v. Dey, Inc., et al., Civil Action No. 05-11084-PBS

**Exhibit to the August 28, 2009 Declaration of Sarah L. Reid in Support
of Dey's Opposition to Plaintiffs' Motion for Partial Summary Judgment**

CONFIDENTIAL

DEY, L.P.

Year-To-Date Sales by Product Number (EACHES)
January 2000

PRODUCT	EACHES			Actual YTD 1999	AVG PRICE (EACHES)			NET SALES			Actual YTD 1999
	Actual YTD 2000	Budget YTD 2000	% Diff.		Actual YTD 2000	Budget YTD 2000	Actual YTD 1999	Actual YTD 2000	Budget YTD 2000	% Diff.	
SODIUM CHLORIDE											
84015 - Hypertonic, 3% 150ml	11,400	-	100%	(2,950)	\$0.56		\$0.59	6,362		100%	(1,747)
64115 - Hypertonic, 10% 150ml	9,500	-	100%	(1,550)	\$0.55		\$2.08	5,267		100%	(3,225)
82003 - Hypertonic, 0.45% 30ml	35,100	56,300	-38%	138,700	\$0.07	\$0.07	\$0.02	2,538	3,800	-33%	2,360
82005 - Hypertonic, 0.45% 50ml	25,500	14,400	77%	11,200	\$0.08	\$0.07		1,996	972	105%	(3,135)
83003 - Isotonic, 0.9% 30ml	7,479,100	7,513,200	0%	7,833,900	\$0.06	\$0.07	\$0.07	472,307	525,924	-10%	505,020
83005 - Isotonic, 0.9% 50ml	3,091,400	2,976,100	4%	3,060,700	\$0.06	\$0.07	\$0.06	178,891	202,375	-12%	185,914
83015 - Isotonic, 0.9% 150ml	(144)	-	-100%	(2,928)	\$0.15		\$0.36	(22)		-100%	(1,061)
83050 - Isotonic, 0.9% 150ml	338,400	466,650	-27%	548,500	\$0.23	\$0.20	\$0.23	78,922	93,332	-15%	125,692
TOTAL SODIUM CHLORIDE	10,990,256	11,026,650	0%	11,385,572	\$0.07	\$0.07	\$0.07	746,262	826,403	-10%	809,818
STERILE WATER											
81003 - NA 30ml	1,400	7,000	-80%	(4,800)	\$0.11	\$0.09	\$0.05	150	630	-78%	(224)
81005 - NA 50ml	5,000	9,400	-47%	4,200	\$0.07	\$0.09	\$0.94	333	846	-61%	3,943
TOTAL STERILE WATER	6,400	16,400	-61%	(600)	\$0.08	\$0.09		483	1,476	-67%	3,719
THEOPHYLLINE											
43101 - 100mg X 100's	-	-		18			\$3.23	-	-		58
43201 - 200mg X 100's	-	-		24			\$4.88	-	-		117
43205 - 200mg X 500's	-	-		9			\$22.11	-	-		199
43301 - 300mg X 100's	-	-		18			\$6.17	-	-		111
43305 - 300mg X 500's	-	-		8			\$29.00	-	-		232
43310 - 300mg X 1000's	-	-		9			\$79.73	-	-		718
TOTAL THEOPHYLLINE	-	-		86			\$16.69	-	-		1,435
DEY CARE											
200 - Dey Care Products	(3)	-	-100%	-	\$17.10			(51)	-	-100%	-
TOTAL DEY CARE	(3)	-	-100%	-	\$17.10			(51)	-	-100%	-
TOTAL DEY PRODUCTS	68,458,402	66,563,987	3%	58,439,751				18,782,978	16,847,456	11%	18,231,531
Less: Cash Discounts								(376,000)	(421,000)	11%	(448,562)
Administrative Fees								(188,000)	(189,000)	-11%	(229,121)
Medicaid Rebates								(230,000)	(236,000)	3%	(270,363)
Other Rebates								-	-		-
TOTAL DEY PRODUCTS	68,458,402	66,563,987	3%	58,439,751				17,988,978	16,021,456	12%	17,283,465

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DEY, L.P.

Year-To-Date Sales by Product Number (EACHES)

January 2000

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PRODUCT	EACHES			AVG PRICE (EACHES)			NET SALES				
	Actual YTD 2000	Budget YTD 2000	% Diff.	Actual YTD 1999	Actual YTD 2000	Budget YTD 2000	Actual YTD 1999	Actual YTD 2000	Budget YTD 2000	% Diff.	Actual YTD 1999
DEY PHARMA PRODUCTS											
EPIPEN											
030100 - Trainer	-	8,134	-100%	-		\$2.00		-	16,268	-100%	-
030300 - EpiEz Pen Trainer	-	996	-100%	-		\$2.00		-	1,992	-100%	-
030301 - EpiEz Pen W/ Trainer	(90)	-	-100%	(2,141)	\$29.90		\$29.80	(2,591)	-	-100%	(63,811)
030301CAN - EpiEz Pen CANADA	-	-	-	-				-	-	-	-
030401 - EpiEz Pen Jr. W/ Trainer	(46)	-	-100%	(1,033)	\$29.90		\$29.84	(1,375)	-	-100%	(30,828)
50000 - Trainer	3,620	-	-100%	279	\$1.90		\$2.95	6,866	-	100%	823
50001 - EPI Pen	63,090	42,542	50%	11,498	\$32.53	\$32.00	\$31.37	2,071,593	1,361,344	52%	360,646
50001CAN - Epi Pen Canada	-	-	-	-				-	-	-	-
50001MTXT - Epi Pen Int. Min. Text	47,127	-	-100%	(33,252)	\$17.30		\$17.04	815,297	-	100%	(566,614)
50001RMTXT - Epi Pen Removable Min. Text	2,500	-	-100%	(14,421)	\$20.25		\$16.03	50,825	-	100%	(231,169)
50101 - EPI Pen Jr	38,335	19,800	94%	(5,185)	\$32.92	\$32.00	\$31.45	1,261,975	633,600	99%	(163,092)
50101CAN - EPI Pen Jr Canada	-	-	-	-				-	-	-	-
50101MTXT - EPI Pen Jr. Int Min Text	15,000	-	-100%	(21,221)	\$17.30		\$17.04	259,500	-	100%	(361,606)
50101RMTXT - Epi Pen Jr. Removable Min. Text	500	-	-100%	(824)	\$20.25		\$16.03	10,125	-	100%	(13,209)
TOTAL EPIPEN	170,636	71,472	139%	(66,300)	\$26.21	\$28.17	\$16.12	4,471,914	2,013,204	122%	(1,068,860)
EPIPEN/ EZPEN RESERVES											
500 - Epi Pen Withdrawl Reserve	-	-	-	-				-	-	-	-
510 - Epi Pen Returns Processed To Date	972	-	-100%	89,827	\$31.21		\$20.05	30,336	-	100%	1,801,309
525 - EpiEz Pen Returns Processed To Date	135	-	-100%	3,066	\$29.90		\$29.94	4,037	-	100%	91,789
TOTAL EPIPEN/ EZPEN RESERVES	1,107	-	-100%	92,893	\$31.05		\$20.38	34,373	-	-100%	1,893,098
ACAROSAN											
129580 - 5.0%	(2)	-	-100%	51	\$21.27		\$20.44	(43)	-	-100%	1,042
129582 - 5.0%	-	-	-	810			\$16.81	-	-	-	13,812
TOTAL ACAROSAN	(2)	-	-100%	861	\$21.27		\$17.02	(43)	-	-100%	14,655
ASTECH PEAK FLOW METER											
20001 - Retail, 10	5,952	3,720	60%	4,788	\$14.93	\$15.00	\$15.10	88,881	55,800	59%	72,287
20099 - Hospital, 10	175	-	-100%	-	\$17.20			3,010	-	100%	-
307010 - Retail, 10	(3)	-	-100%	(28)	\$17.00			(51)	-	-100%	366
307025 - Hospital, 10	-	124	-100%	-		\$18.03		-	2,236	-100%	-
TOTAL ASTECH PEAK FLOW METER	6,124	3,844	59%	4,760	\$15.00	\$15.10	\$15.26	91,840	58,036	58%	72,652

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DEY, L.P.

Year-To-Date Sales by Product Number (EACHES)
January 2000

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PRODUCT	EACHES			Actual YTD 1999	AVG PRICE (EACHES)			NET SALES			
	Actual YTD 2000	Budget YTD 2000	% Diff.		Actual YTD 2000	Budget YTD 2000	Actual YTD 1999	Actual YTD 2000	Budget YTD 2000	% Diff.	Actual YTD 1999
ASTECH DISPOSABLE MOUTHPIECE											
20101 - Disp valve	14,200	17,200	-17%	-	\$0.30	\$0.30	-	4,263	5,184	-18%	-
20212 - 1way valve	36	756	-95%	-	\$2.95	\$2.92	-	106	2,205	-95%	-
20248 - 48/Box	14,976	2,208	578%	-	\$0.07	\$0.07	-	1,064	162	557%	-
20299 - 500/Bulk	57,000	12,000	375%	-	\$0.05	\$0.05	-	2,857	559	411%	-
307070 - Disp valve	-	-	-	9,200	-	-	\$0.31	-	-	-	2,840
307075 - 1way valve	-	-	-	360	-	-	\$4.15	-	-	-	1,494
307080 - 48/Box	-	-	-	6,960	-	-	\$0.07	-	-	-	515
307085 - 500/Bulk	-	-	-	28,000	-	-	\$0.05	-	-	-	1,489
TOTAL ASTECH DISPOSABLE MOUTHPIECE	86,212	32,164	168%	44,520	\$0.10	\$0.25	\$0.14	8,290	8,110	2%	6,338
ACE SPACER											
20301 - Retail, 10	3,020	1,463	106%	1,800	\$9.09	\$9.00	\$11.00	27,455	13,163	109%	19,798
308010 - Retail, 10	(2)	-	-100%	(3)	\$15.00	-	\$16.48	(30)	-	-100%	(49)
TOTAL ACE SPACER	3,018	1,463	106%	1,797	\$9.09	\$9.00	\$10.99	27,425	13,163	108%	19,748
EASIVENT											
20700 - Easivent Sample	-	-	-	-	-	-	-	-	-	-	-
20701 - Easivent Retail	16,629	12,080	38%	8,444	\$9.24	\$9.00	\$9.54	153,601	108,720	41%	61,502
20725 - Easivent Hospital/ 25 pack	2,025	1,474	37%	700	\$7.47	\$7.50	\$8.63	15,118	11,065	37%	6,038
20801 - Easivent Mask, Small	640	605	6%	-	\$5.75	\$5.75	-	3,680	3,478	6%	-
20802 - Easivent Mask, Medium	350	504	-31%	-	\$5.75	\$5.50	-	2,012	2,772	-27%	-
20803 - Easivent Mask, Large	50	420	-88%	-	\$5.74	\$5.50	-	287	2,310	-88%	-
TOTAL EASIVENT	19,694	15,083	31%	7,144	\$8.87	\$8.51	\$9.45	174,697	128,335	36%	67,539
TOTAL DEY PHARMA PRODUCTS	286,789	124,026	131%	85,675				4,808,496	2,220,848	117%	1,005,172
Less: Cash Discounts								(96,000)	(56,000)	-71%	(19,980)
Administrative Fees								(48,000)	(22,000)	-118%	(10,205)
Medicaid Rebates								(60,000)	(31,000)	-94%	(12,042)
Other Rebates								-	-	-	-
TOTAL DEY PHARMA PRODUCTS	286,789	124,026	131%	85,675				4,604,496	2,111,848	118%	962,944
TOTAL ALL PRODUCTS	68,745,191	66,688,013	3%	58,525,426				23,591,475	19,068,304	24%	19,236,702
Less: Cash Discounts								(472,000)	(477,000)	1%	(468,563)
Administrative Fees								(236,000)	(191,000)	-24%	(239,326)
Medicaid Rebates								(290,000)	(267,000)	-9%	(282,405)
Other Rebates								-	-	-	-
GRAND TOTAL NET SALES	68,745,191	66,688,013	3%	58,525,426				22,593,475	18,133,304	25%	18,246,409

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DEY, L.P.
Monthly Net Contribution Margin - Summary
Month of January, 2000

Product	CURRENT MONTH				DIRECT				FULLY ABSORBED					
	Gross Shelf Cartons	Net Shelf Cartons	Actual Net Sales Dollars	Budget Net Sales Dollars	Cost Per Carton	Total Cost	Contribution Margin	Margin % of Sales	Cost Per Carton	Total Cost	Actual Contribution Margin	Budget Contribution Margin	Actual Margi	Budget Margin
DEY PRODUCTS														
ACCUNE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ACETYLCYSTEINE	1,292	321	(5,812)	266,701	6.48586	8,380	(14,191)	244%	6.48586	8,380	(14,191)	50,826	244%	19%
ALBUTEROL UNIT DOSE	964,044	909,481	6,186,112	5,298,924	1.18359	1,141,029	5,045,083	82%	2.58872	2,495,643	3,690,469	2,972,774	60%	56%
ALBUTEROL UNIT DOSE RESERVE	45,132	49,132	557,016	-	1.19067	58,500	498,516	89%	2.60733	128,103	428,913	-	77%	-
ALBUTEROL MDI	428,544	424,226	892,590	428,689	1.79269	768,247	124,343	14%	1.79269	768,247	124,343	63,283	14%	15%
ALBUTEROL MULTIDOSE	203,328	203,033	753,979	507,505	2.40394	488,788	265,192	35%	2.40394	488,788	265,192	135,027	35%	27%
ALBUTEROL SYRUP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BECLOMETHASONE AQ NASAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CHROMOLYN SODIUM	101,822	100,730	1,683,268	1,666,015	3.30568	336,591	1,346,677	80%	6.32580	644,105	1,039,163	922,391	62%	55%
CUROSURF	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DUONEB	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IPRATROPIUM BROMIDE	533,186	513,126	7,359,456	7,721,574	0.94785	505,389	6,854,068	93%	2.24447	1,196,740	6,162,717	6,181,287	84%	80%
IPRATROPIUM BROMIDE RESERVE	17,919	17,919	482,891	-	1.13225	20,289	482,602	96%	2.71900	48,722	434,169	-	90%	-
ISOETHARINE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
METAPROTERENOL	21,000	20,596	126,783	130,189	1.71947	36,109	90,674	72%	2.74447	57,634	69,149	66,770	55%	51%
SODIUM CHLORIDE	114,132	113,491	746,262	826,403	6.27698	716,405	29,857	4%	6.27698	716,405	29,857	102,518	4%	12%
STERILE WATER	90	84	483	1,475	6.00000	540	(57)	-	6.00000	540	(57)	469	-	31%
THEOPHYLLINE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEY CARE	-	(3)	(51)	-	-	-	(51)	100%	-	-	(51)	-	-	100%
TOTAL DEY PRODUCTS	2,434,499	2,352,116	18,782,978	16,847,456		4,080,266	14,702,712	78%		6,553,307	12,229,671	10,495,445	65%	62%
Less: Cash Discounts			(376,000)	(421,000)			(376,000)				(376,000)	(421,000)		
Administrative Fees			(188,000)	(169,000)			(188,000)				(188,000)	(169,000)		
Medicaid Rebates			(230,000)	(236,000)			(230,000)				(230,000)	(236,000)		
Other Rebates			0	0			0				0	0		
TOTAL DEY PRODUCTS	2,434,499	2,352,116	17,988,978	16,021,456		4,080,266	13,908,712	77%		6,553,307	11,435,671	9,668,445	64%	60%
DEY PHARMA PRODUCTS														
EPIPEN	171,696	170,636	4,471,914	2,013,204	11.94352	2,049,461	2,422,454	54%	11.94352	2,049,461	2,422,454	1,198,253	54%	60%
EPIPEN/ EZPEN RESERVES	1,107	1,107	34,373	-	11.82472	13,060	21,283	62%	11.82472	13,060	21,283	-	62%	-
ACAROSAN	-	(2)	(43)	-	-	-	(43)	100%	-	-	(43)	-	100%	-
ASTECH PEAK FLOW METER	6,187	5,124	91,840	58,036	8.97030	55,499	36,340	40%	8.97030	55,499	36,340	18,398	40%	32%
ASTECH DISPOSABLE MOUTHPIECE	510	500	8,290	8,110	10.06188	5,132	3,158	38%	10.06188	5,132	3,158	2,396	38%	30%
ACE SPACER	3,036	3,018	27,425	13,163	6.00000	18,216	9,209	34%	6.00000	18,216	9,209	3,949	34%	30%
EASIVENT	19,780	19,894	174,697	128,335	2.85303	52,477	122,220	70%	2.85303	52,477	122,220	86,059	70%	67%

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DEY, L.P.
Monthly Net Contribution Margin - Summary
Month of January, 2000

Product	CURRENT-MONTH				DIRECT				FULLY ABSORBED					
	Gross Shelf Cartons	Net Shelf Cartons	Actual Net Sales Dollars	Budget Net Sales Dollars	Cost Per Carton	Total Cost	Contribution Margin	Margin % of Sales	Cost Per Carton	Total Cost	Actual Contribution Margin	Budget Contribution Margin	Actual Margin	Budget Margin
TOTAL DEY PHARMA PRODUCTS	202,216	201,077	4,808,498	2,220,848		2,193,874	2,614,622	54%		2,193,874	2,614,622	1,309,055	54%	59%
Less: Cash Discounts			(96,000)	(96,000)			(96,000)				(96,000)	(96,000)		
Administrative Fees			(48,000)	(22,000)			(48,000)				(48,000)	(22,000)		
Medicaid Rebates			(60,000)	(31,000)			(60,000)				(60,000)	(31,000)		
Other Rebates			0	0			0				0	0		
TOTAL DEY PHARMA PRODUCTS	202,216	201,077	4,604,498	2,111,848		2,193,874	2,410,622	52%		2,193,874	2,410,622	1,200,055	52%	57%
TOTAL ALL PRODUCTS	2,636,716	2,553,193	23,591,475	19,068,304		6,274,141	17,317,334	73%		8,747,181	14,844,293	11,804,500	63%	62%
Less: Cash Discounts			(472,000)	(477,000)			(472,000)				(472,000)	(477,000)		
Administrative Fees			(236,000)	(191,000)			(236,000)				(236,000)	(191,000)		
Medicaid Rebates			(290,000)	(267,000)			(290,000)				(290,000)	(267,000)		
Other Rebates			-	-			-				-	-		
GRAND TOTAL NET SALES	2,636,716	2,553,193	22,593,475	18,133,304		6,274,141	16,319,334	72%		8,747,181	13,846,293	10,869,500	61%	60%

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DEY, L.P.
Monthly Net Contribution Margin - Detail
 Month of January, 2000

Product	CURRENT MONTH				DIRECT				FULLY ABSORBED					
	Gross Shelf Cartons	Net Shelf Cartons	Actual Net Sales Dollars	Budget Net Sales Dollars	Cost Per Carton	Total Cost	Contribution Margin	Margin % of Sales	Cost Per Carton	Total Cost	Actual Contribution Margin	Budget Contribution Margin	Actual Margin	Budget Margin
DEY PRODUCTS														
ACCUNEB														
69203 - .021%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69303 - .042%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ACCUNEB	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ACETYL CYSTEINE														
18104 - 10% 40ml	-	(37)	(273)	88,657	-	-	(273)	100%	-	-	(273)	(18,982)	100%	-
18110 - 10% 100ml	32	(91)	(1,043)	32,156	4.69852	150	(1,193)	114%	4.69852	150	(1,193)	13,487	114%	42%
18130 - 10% 300ml	-	(116)	(37,336)	31,752	-	-	(37,336)	100%	-	-	(37,336)	14,871	100%	47%
18200 - 20% 1000ml	1,212	1,122	25,508	14,250	6.43348	7,797	17,711	69%	6.43348	7,797	17,711	9,548	69%	67%
18204 - 20% 40ml	-	(389)	(4,108)	27,702	-	-	(4,108)	100%	-	-	(4,108)	(6,036)	100%	-
18210 - 20% 100ml	-	(61)	18	24,192	-	-	18	100%	-	-	18	8,921	100%	37%
18230 - 20% 300ml	48	(107)	11,423	49,992	9.00000	432	10,991	96%	9.00000	432	10,991	29,037	96%	58%
TOTAL ACETYL CYSTEINE	1,292	321	(5,812)	266,701	6.48586	8,380	(14,191)	244%	6.48586	8,380	(14,191)	60,826	244%	19%
ALBUTEROL UNIT DOSE														
69700 - 0.083% 30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69703 - 0.083% 30ml, 25's	673,272	635,051	3,050,100	2,380,894	0.88775	597,697	2,452,403	80%	1.91275	1,287,801	1,762,299	1,335,621	58%	56%
69703HI - 0.083% 30ml, 25's	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69733 - 0.083% 30ml, 30's	41,292	39,496	240,673	217,034	1.19549	49,364	191,309	79%	2.42549	100,153	140,520	108,247	58%	50%
69760 - 0.083% 30ml, 60's	249,480	234,934	2,895,339	2,690,996	1.97999	493,968	2,401,371	83%	4.43999	1,107,689	1,787,651	1,528,906	62%	57%
TOTAL ALBUTEROL UNIT DOSE	964,044	909,481	6,186,112	5,298,924	1.18359	1,141,029	5,045,083	82%	2.58872	2,495,643	3,890,469	2,972,774	60%	56%
ALBUTEROL UNIT DOSE RESERVE														
610 - Albuterol Recall Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-
620 - Albuterol Returns Processed	49,132	49,132	557,016	-	1.19067	58,500	498,516	89%	2.60733	128,103	428,913	-	77%	-
TOTAL ALBUTEROL UNIT DOSE RESERVE	49,132	49,132	557,016	-	1.19067	58,500	498,516	89%	2.60733	128,103	428,913	-	77%	-
ALBUTEROL MDI														
30317 - 17g	407,664	403,372	846,905	419,320	1.80000	733,795	113,110	13%	1.80000	733,795	113,110	59,760	13%	14%
30327 - 17g, Refill	20,880	20,854	45,685	10,349	1.65000	34,452	11,233	25%	1.65000	34,452	11,233	3,523	25%	34%
TOTAL ALBUTEROL MDI	428,544	424,226	892,590	429,669	1.79269	768,247	124,343	14%	1.79269	768,247	124,343	63,283	14%	15%
ALBUTEROL MULTIDOSE														
10501 - 5% 200ml	198,920	196,829	739,159	507,505	2.35200	463,156	276,003	37%	2.35200	463,156	276,003	135,027	37%	27%
19620 - 5% 200ml	6,408	6,204	14,820	-	4.00000	25,632	(10,812)	-	4.00000	25,632	(10,812)	-	-	-
TOTAL ALBUTEROL MULTIDOSE	203,328	203,033	753,979	507,505	2.40394	488,788	265,192	35%	2.40394	488,788	265,192	135,027	35%	27%
ALBUTEROL SYRUP														
79516 - 2mg/5ml 160	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALBUTEROL SYRUP	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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DEY, L.P.
Monthly Net Contribution Margin - Detail
Month of January, 2000

Product	CURRENT MONTH				DIRECT				FULLY ABSORBED					
	Gross Shelf Cartons	Net Shelf Cartons	Actual Net Sales Dollars	Budget Net Sales Dollars	Cost Per Carton	Total Cost	Contribution Margin	Margin % of Sales	Cost Per Carton	Total Cost	Actual Contribution Margin	Budget Contribution Margin	Actual Margl	Budget Margin
BECLOMETHASONE AQ NASAL														
71525 - Beclomethasone Nasal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BECLOMETHASONE AQ NASAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CROMOLYN SODIUM														
69900 - 20 mg/ML, 25's	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69902 - 20mg/2ML, 60's	78,638	78,376	1,055,983	982,813	2.71051	213,149	842,834	80%	5.17051	406,599	549,384	533,015	61%	54%
69912 - 20mg/2ML, 120's	23,184	22,354	627,285	563,202	5.32443	123,442	503,844	80%	10.24443	237,507	389,778	399,376	62%	57%
TOTAL CROMOLYN SODIUM	101,822	100,730	1,683,268	1,546,015	3.30568	336,591	1,346,677	80%	6.32580	644,105	1,039,163	922,391	62%	56%
CUROSURF														
18001 - 120mg	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18002 - 240mg	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CUROSURF	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DUONEB														
67203 - 3ml 25s	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67280 - 3ml 60s	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DUONEB	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IPRATROPIUM BROMIDE														
39814 - Ipratropium Aerosol	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68500 - 0.02% 25	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68503 - 0.02% 2.5ml, 25's	399,996	387,551	4,426,758	3,886,999	0.74363	297,449	4,129,309	93%	1.76863	707,445	3,719,313	3,106,513	84%	80%
68533 - 0.02% 2.5ml, 30's	37,656	37,236	430,506	253,920	1.16238	43,394	387,112	90%	2.39238	89,711	340,795	195,912	79%	77%
68560 - 0.02% 2.5ml, 60's	95,544	88,339	2,502,192	3,580,655	1.72220	164,546	2,337,646	93%	4.18220	399,584	2,102,808	2,878,872	84%	80%
TOTAL IPRATROPIUM BROMIDE	533,196	513,126	7,359,456	7,721,574	0.94786	505,389	6,854,059	93%	2.24447	1,196,740	6,162,717	6,181,297	84%	80%
IPRATROPIUM BROMIDE RESERVE														
210 - Ipratropium Recall Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-
220 - Ipratropium Returns Processed	17,919	17,919	482,891	-	1.13225	20,289	462,602	96%	2.71900	48,722	434,169	-	90%	-
TOTAL IPRATROPIUM BROMIDE RESERVE	17,919	17,919	482,891	-	1.13225	20,289	462,602	96%	2.71900	48,722	434,169	-	90%	-
ISOETHARINE														
68003 - 0.17% 30ml	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ISOETHARINE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
METAPROTERENOL														
67803 - 0.6% 25ml	14,408	14,080	84,667	87,585	1.77075	25,513	68,154	70%	2.79575	40,281	44,386	46,123	52%	53%
67803 - 0.4% 25ml	6,592	6,516	42,116	42,604	1.60739	10,596	31,520	75%	2.63239	17,353	24,763	20,647	59%	48%
TOTAL METAPROTERENOL	21,000	20,596	126,783	130,189	1.71947	36,109	99,674	72%	2.74447	57,634	69,149	66,770	55%	51%

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DEY, L.P.
Monthly Net Contribution Margin - Detail
Month of January, 2000

Product	CURRENT MONTH				DIRECT				FULLY ABSORBED					
	Gross Shelf Cartons	Net Shelf Cartons	Actual Net Sales Dollars	Budget Net Sales Dollars	Cost Per Carton	Total Cost	Contribution Margin	Margin % of Sales	Cost Per Carton	Total Cost	Actual Contribution Margin	Budget Contribution Margin	Actual Margin	Budget Margin
SODIUM CHLORIDE														
84015 - Hypertonic, 3% 150ml	240	228	6,362		7.40000	1,776	4,586	72%	7.40000	1,776	4,586	-	72%	
64115 - Hypertonic, 10% 150ml	200	190	5,267		7.40000	1,480	3,787	72%	7.40000	1,480	3,787	-	72%	
82003 - Hypertonic, 0.45% 30ml	360	351	2,536	3,800	6.20000	2,232	306	12%	6.20000	2,232	306	310	12%	8%
82005 - Hypertonic, 0.45% 50ml	280	255	1,996	972	6.20000	1,736	260	13%	6.20000	1,736	260	79	13%	8%
83003 - Isotonic, 0.9% 30ml	75,150	74,791	472,307	525,924	6.20000	465,930	6,377	1%	6.20000	465,930	6,377	60,105	1%	11%
83005 - Isotonic, 0.9% 50ml	31,020	30,914	178,891	202,375	6.20000	192,324	(13,433)		6.20000	192,324	(13,433)	17,857		9%
83015 - Isotonic, 0.9% 150ml		(6)	(22)				(22)	100%			(22)	-	100%	
83050 - Isotonic, 0.9% 150ml	6,882	5,768	78,922	93,332	7.40000	50,927	27,996	35%	7.40000	50,927	27,996	24,286	35%	26%
TOTAL SODIUM CHLORIDE	114,132	113,491	746,262	826,403	6.27898	716,405	29,857	4%	6.27898	716,405	29,857	102,618	4%	12%
STERILE WATER														
81003 - NA 30ml	40	14	150	630	6.00000	240	(90)		6.00000	240	(90)	196		31%
81005 - NA 50ml	50	50	333	846	6.00000	300	33	10%	6.00000	300	33	263	10%	31%
TOTAL STERILE WATER	90	64	483	1,476	6.00000	540	(57)		6.00000	540	(57)	459		31%
THEOPHYLLINE														
43101 - 100mg X 100's	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43201 - 200mg X 100's	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43205 - 200mg X 500's	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43301 - 300mg X 100's	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43305 - 300mg X 500's	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43310 - 300mg X 1000's	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL THEOPHYLLINE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEY CARE														
200 - Dey Care Products	-	(3)	(51)	-	-	-	(51)	100%	-	-	(51)	-	100%	-
TOTAL DEY CARE	-	(3)	(51)	-	-	-	(51)	100%	-	-	(51)	-	100%	-
TOTAL DEY PRODUCTS	2,434,499	2,352,116	18,782,978	16,847,456		4,080,266	14,702,712	76%		6,553,307	12,229,671	10,496,445	66%	62%
Less: Cash Discounts			(376,000)	(421,000)			(376,000)				(376,000)	(421,000)		
Administrative Fees			(188,000)	(169,000)			(188,000)				(188,000)	(169,000)		
Medical Rebates			(230,000)	(236,000)			(230,000)				(230,000)	(236,000)		
Other Rebates			0	0			0				0	0		
TOTAL DEY PRODUCTS	2,434,499	2,352,116	17,989,978	16,021,456		4,080,266	13,908,712	77%		6,553,307	11,435,671	9,689,445	64%	60%

CONFIDENTIAL

DL-TX 81033

DEY, L.P.
Monthly Net Contribution Margin - Detail
Month of January, 2000

Product	CURRENT MONTH				DIRECT				FULLY ABSORBED					
	Gross Shelf Cartons	Net Shelf Cartons	Actual Net Sales Dollars	Budget Net Sales Dollars	Cost Per Carton	Total Cost	Contribution Margin	Margin % of Sales	Cost Per Carton	Total Cost	Actual Contribution Margin	Budget Contribution Margin	Actual Margin	Budget Margin
DEY PHARMA PRODUCTS														
EPIPEN														
030100 - Trainer	-	-	-	16,268	-	-	-	-	-	-	-	3,877	-	24%
030300 - EpiEz Pen Trainer	-	-	-	1,992	-	-	-	-	-	-	-	527	-	25%
030301 - EpiEz Pen W/ Trainer	(89)	(90)	(2,691)	-	11.95000	(1,064)	(1,627)	60%	11.95000	(1,064)	(1,627)	-	60%	-
030301CAN - EpiEz Pen CANADA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
030401 - EpiEz Pen Jr. W/ Trainer	(46)	(46)	(1,375)	-	12.95000	(596)	(780)	57%	12.95000	(596)	(780)	-	57%	-
50000 - Trainer	3,620	3,620	6,866	-	1.54000	5,575	1,291	19%	1.54000	5,575	1,291	-	19%	-
50001 - EPI Pen	84,066	63,690	2,071,593	1,361,344	12.47000	798,903	1,272,690	61%	12.47000	798,903	1,272,690	814,679	61%	60%
50001CAN - Epi Pen Canada	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50001MTXT - Epi Pen Int. Min. Text	47,127	47,127	815,297	-	11.69000	550,915	264,382	32%	11.69000	550,915	264,382	-	32%	-
50001RMTXT - Epi Pen Removable Min. Text	2,500	2,500	50,625	-	11.69000	29,225	21,400	42%	11.69000	29,225	21,400	-	42%	-
50101 - EPI Pen Jr	38,918	38,335	1,261,975	633,600	12.47000	485,307	776,667	62%	12.47000	485,307	776,667	379,170	62%	60%
50101CAN - EPI Pen Jr Canada	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50101MTXT - EPI Pen Jr. Int Min Text	15,000	15,000	259,500	-	11.69000	175,350	84,150	32%	11.69000	175,350	84,150	-	32%	-
50101RMTXT - Epi Pen Jr. Removable Min. Text	500	500	10,125	-	11.69000	5,845	4,280	42%	11.69000	5,845	4,280	-	42%	-
TOTAL EPIPEN	171,596	170,636	4,471,914	2,013,204	11.84352	2,049,461	2,422,464	54%	11.84352	2,049,461	2,422,464	1,198,253	54%	60%
EPIPEN/ EZPEN RESERVES														
600 - Epi Pen Withdrawl Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-
510 - Epi Pen Returns Processed To Date	972	972	30,336	-	11.76000	11,431	18,906	62%	11.76000	11,431	18,906	-	62%	-
625 - EpiEz Pen Returns Processed To Date	135	135	4,037	-	12.29074	1,659	2,377	59%	12.29074	1,659	2,377	-	59%	-
TOTAL EPIPEN/ EZPEN RESERVES	1,107	1,107	34,373	-	11.82472	13,090	21,283	-	11.82472	13,090	21,283	-	62%	-
ACAROSAN														
128580 - 5.0%	-	(2)	(43)	-	-	-	(43)	100%	-	-	(43)	-	100%	-
128582 - 5.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ACAROSAN	-	(2)	(43)	-	-	-	(43)	100%	-	-	(43)	-	100%	-
ASTECH PEAK FLOW METER														
20001 - Retail, 10	6,012	5,952	88,881	55,800	9.00000	54,108	34,773	39%	9.00000	54,108	34,773	17,298	39%	31%
20099 - Hospital, 10	175	175	3,010	-	7.95000	1,391	1,619	54%	7.95000	1,391	1,619	-	54%	-
307010 - Retail, 10	-	(3)	(51)	-	-	-	(51)	100%	-	-	(51)	-	100%	-
307025 - Hospital, 10	-	-	-	2,236	-	-	-	-	-	-	-	1,100	-	49%
TOTAL ASTECH PEAK FLOW METER	6,187	6,124	91,840	58,036	8.97030	55,499	36,340	40%	8.97030	55,499	36,340	18,398	40%	32%

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DL-TX 81034

DEY, L.P.
Monthly Net Contribution Margin - Detail
Month of January, 2000

Product	CURRENT MONTH				DIRECT				FULLY ABSORBED					
	Gross Shelf Cartons	Net Shelf Cartons	Actual Net Sales Dollars	Budget Net Sales Dollars	Cost Per Carton	Total Cost	Contribution Margin	Margin % of Sales	Cost Per Carton	Total Cost	Actual Contribution Margin	Budget Contribution Margin	Actual Margin	Budget Margin
ASTECH DISPOSABLE MOUTHPIECE														
20101 - Disp valve	71	71	4,283	5,184	42.00000	2,982	1,281	30%	42.00000	2,982	1,281	1,374	30%	27%
20212 - 1way valve	3	3	106	2,205	23.70000	71	35	33%	23.70000	71	35	712	33%	32%
20248 - 48/Box	312	312	1,064	162	2.28000	711	353	33%	2.28000	711	353	46	33%	28%
20299 - 500/Bulk	124	114	2,857	559	11.02500	1,367	1,490	52%	11.02500	1,367	1,490	254	52%	47%
307070 - Disp valve	-	-	-	-	-	-	-	-	-	-	-	-	-	-
307076 - 1way valve	-	-	-	-	-	-	-	-	-	-	-	-	-	-
307080 - 48/Box	-	-	-	-	-	-	-	-	-	-	-	-	-	-
307085 - 500/Bulk	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASTECH DISPOSABLE MOUTHPIECE	510	500	8,290	8,110	10.06188	5,132	3,158	38%	10.06188	5,132	3,158	2,396	38%	30%
ACE SPACER														
20301 - Retail, 10	3,036	3,020	27,455	13,163	6.00000	18,216	9,239	34%	6.00000	18,216	9,239	3,949	34%	30%
309010 - Retail, 10	-	(2)	(30)	-	-	-	(30)	100%	-	-	(30)	-	100%	-
TOTAL ACE SPACER	3,036	3,018	27,425	13,163	6.00000	18,216	9,209	34%	6.00000	18,216	9,209	3,949	34%	30%
EASIVENT														
20700 - Easivent Sample	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20701 - Easivent Retail	16,680	16,629	153,601	108,720	2.65000	44,202	109,399	71%	2.65000	44,202	109,399	75,138	71%	69%
20725 - Easivent Hospital/ 25 pack	2,050	2,025	15,118	11,055	2.50000	5,125	9,993	66%	2.50000	5,125	9,993	7,178	66%	65%
20801 - Easivent Mask, Small	650	640	3,680	3,478	3.00000	1,950	1,730	47%	3.00000	1,950	1,730	1,572	47%	45%
20802 - Easivent Mask, Medium	350	350	2,012	2,772	3.00000	1,050	962	48%	3.00000	1,050	962	1,184	48%	43%
20803 - Easivent Mask, Large	50	50	287	2,310	3.00000	150	137	48%	3.00000	150	137	987	48%	43%
TOTAL EASIVENT	19,780	19,694	174,697	128,335	2.65303	52,477	122,220	70%	2.65303	52,477	122,220	86,059	70%	67%
TOTAL DEY PHARMA PRODUCTS	202,216	201,077	4,808,496	2,220,848		2,193,874	2,614,622	54%		2,193,874	2,614,622	1,309,055	54%	59%
Less: Cash Discounts			(96,000)	(56,000)			(96,000)				(96,000)	(56,000)		
Administrative Fees			(48,000)	(22,000)			(48,000)				(48,000)	(22,000)		
Medicaid Rebates			(60,000)	(31,000)			(60,000)				(60,000)	(31,000)		
Other Rebates			0	0			0				0	0		
TOTAL DEY PHARMA PRODUCTS	202,216	201,077	4,604,496	2,111,848		2,193,874	2,410,622	52%		2,193,874	2,410,622	1,200,055	52%	57%
TOTAL ALL PRODUCTS	2,636,715	2,553,193	23,591,475	18,068,304		6,274,141	17,317,334	73%		8,747,181	14,844,293	11,804,500	63%	62%
Less: Cash Discounts			(472,000)	(477,000)			(472,000)				(472,000)	(477,000)		
Administrative Fees			(236,000)	(191,000)			(236,000)				(236,000)	(191,000)		
Medicaid Rebates			(290,000)	(267,000)			(290,000)				(290,000)	(267,000)		
Other Rebates			-	-			-				-	-		
GRAND TOTAL NET SALES	2,636,715	2,553,193	22,593,475	18,133,304		6,274,141	16,319,334	72%		8,747,181	13,845,293	10,869,500	61%	60%

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DEY, L.P.
Year-to-Date Net Contribution Margin - Summary
January 2000

Product	YEAR-TO-DATE				DIRECT				FULLY ABSORBED					
	Gross Shelf Cartons	Net Shelf Cartons	Actual Net Sales Dollars	Budget Net Sales Dollars	Cost Per Carton	Total Cost	Contribution Margin	Margin % of Sales	Cost Per Carton	Total Cost	Actual Contribution Margin	Budget Contribution Margin	Actual Margin	Budget Margin
DEY PRODUCTS														
ACCUNEB	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ACETYLCYSTEINE	1,292	321	(5,812)	266,701	6.48586	8,380	(14,191)	244%	6.48586	8,380	(14,191)	50,826	244%	19%
ALBUTEROL UNIT DOSE	954,044	909,481	6,196,112	5,298,924	1.18359	1,141,029	5,045,083	82%	2.58872	2,495,643	3,690,469	2,972,774	80%	56%
ALBUTEROL UNIT DOSE RESERVE	49,132	49,132	557,016	-	1.19067	58,500	496,516	89%	2.60733	128,103	428,913	-	-	77%
ALBUTEROL MDI	428,544	424,226	892,590	428,689	1.79289	768,247	124,343	14%	1.79289	768,247	124,343	63,283	14%	15%
ALBUTEROL MULTIDOSE	203,328	203,033	753,979	507,505	2.40394	488,788	265,192	35%	2.40394	488,788	265,192	135,027	35%	27%
ALBUTEROL SYRUP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BECLOMETHASONE AQ NASAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CROMOLYN SODIUM	101,822	100,730	1,683,268	1,666,015	3.30588	336,591	1,346,677	80%	6.32580	644,105	1,039,163	922,391	62%	55%
CUROSURF	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DUONEB	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IPRATROPIUM BROMIDE	533,190	513,126	7,359,466	7,721,574	0.94765	505,389	6,854,069	93%	2.24447	1,198,740	6,162,717	6,181,297	84%	80%
IPRATROPIUM BROMIDE RESERVE	17,919	17,919	482,891	-	1.13225	20,289	462,602	96%	2.71900	48,722	434,189	-	-	80%
ISOETHARINE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
METAPROTERENOL	21,000	20,596	126,783	130,189	1.71947	36,109	90,674	72%	2.74447	57,634	69,149	66,770	56%	51%
SODIUM CHLORIDE	114,132	113,491	746,262	826,403	6.27698	716,405	29,857	4%	6.27698	716,405	29,857	102,618	4%	12%
STERILE WATER	90	64	483	1,476	6.00000	540	(57)	-	6.00000	540	(57)	458	-	31%
THEOPHYLLINE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEY CARE	-	(3)	(51)	-	-	-	(51)	100%	-	-	(51)	-	-	100%
TOTAL DEY PRODUCTS	2,434,499	2,352,116	18,782,978	16,847,456		4,080,266	14,702,712	78%		6,553,307	12,229,671	10,495,446	65%	62%
Less: Cash Discounts			(376,000)	(421,000)			(376,000)				(376,000)	(421,000)		
Administrative Fees			(188,000)	(169,000)			(188,000)				(188,000)	(169,000)		
Medicalid Rebates			(230,000)	(238,000)			(230,000)				(230,000)	(238,000)		
Other Rebates			-	-			-				-	-		
TOTAL DEY PRODUCTS	2,434,499	2,352,116	17,888,978	16,021,456		4,080,266	13,908,712	77%		6,553,307	11,435,671	9,669,446	64%	60%
DEY PHARMA PRODUCTS														
EPIPEN	171,596	170,636	4,471,914	2,013,204	11.94352	2,049,461	2,422,454	54%	11.94352	2,049,461	2,422,454	1,198,253	54%	60%
EPIPEN/ EZPEN RESERVES	1,107	1,107	34,373	-	11.82472	13,090	21,283	62%	11.82472	13,090	21,283	-	-	62%
ACAROSAN	-	(2)	(43)	-	-	-	(43)	100%	-	-	(43)	-	-	100%
ASTECH PEAK FLOW METER	6,187	6,124	91,840	58,036	8.97030	55,499	36,340	40%	8.97030	55,499	36,340	18,398	40%	32%
ASTECH DISPOSABLE MOUTHPIECE	510	500	8,290	8,110	10.06188	5,132	3,158	38%	10.06188	5,132	3,158	2,396	38%	30%
ACE SPACER	3,036	3,018	27,425	13,163	6.00000	18,216	9,209	34%	6.00000	18,216	9,209	3,948	34%	30%
EASIVENT	19,780	19,694	174,697	128,335	2.65303	52,477	122,220	70%	2.65303	52,477	122,220	86,059	70%	67%

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DL-TX 81036

DEY, L.P.
Year-to-Date Net Contribution Margin - Summary
January 2000

Product	YEAR-TO-DATE				DIRECT				FULLY ABSORBED					
	Gross Shelf Cartons	Net Shelf Cartons	Actual Net Sales Dollars	Budget Net Sales Dollars	Cost Per Carton	Total Cost	Contribution Margin	Margin % of Sales	Cost Per Carton	Total Cost	Actual Contribution Margin	Budget Contribution Margin	Actual Margin	Budget Margin
TOTAL DEY PHARMA PRODUCTS	202,216	201,077	4,808,498	2,220,848		2,193,874	2,614,622	54%		2,193,874	2,614,622	1,309,055	54%	59%
Less: Cash Discounts			(96,000)	(56,000)			(96,000)				(96,000)	(56,000)		
Administrative Fees			(48,000)	(22,000)			(48,000)				(48,000)	(22,000)		
Medicaid Rebates			(60,000)	(31,000)			(60,000)				(60,000)	(31,000)		
Other Rebates			-	-			-				-	-		
TOTAL DEY PHARMA PRODUCTS	202,216	201,077	4,604,498	2,111,848		2,193,874	2,410,622	52%		2,193,874	2,410,622	1,200,055	52%	57%
TOTAL ALL PRODUCTS	2,636,715	2,553,193	23,591,475	19,068,304		6,274,141	17,317,334	73%		8,747,181	14,844,293	11,804,500	83%	62%
Less: Cash Discounts			(472,000)	(477,000)			(472,000)				(472,000)	(477,000)		
Administrative Fees			(236,000)	(191,000)			(236,000)				(236,000)	(191,000)		
Medicaid Rebates			(290,000)	(267,000)			(290,000)				(290,000)	(267,000)		
Other Rebates			-	-			-				-	-		
GRAND TOTAL NET SALES	2,636,715	2,553,193	22,593,475	18,133,304		6,274,141	16,319,334	72%		8,747,181	13,846,293	10,869,500	61%	60%

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DL-TX 81037

DEY, L.P.
 Year-to-Date Net Contribution Margin - Detail
 January 2000

Product	YEAR-TO-DATE				DIRECT				FULLY ABSORBED					
	Gross Shelf Cartons	Net Shelf Cartons	Actual Net Sales Dollars	Budget Net Sales Dollars	Cost Per Carton	Total Cost	Contribution Margin	Margin % of Sales	Cost Per Carton	Total Cost	Actual Contribution Margin	Budget Contribution Margin	Actual Margin	Budget Margin
DEY PRODUCTS														
ACCUNEB														
69203 - .021%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69303 - .042%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ACCUNEB	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ACETYL CYSTEINE														
18104 - 10% 40ml	-	(37)	(273)	86,857	-	-	(273)	100%	-	-	(273)	(18,982)	100%	-
18110 - 10% 100ml	32	(91)	(1,043)	32,155	4,69852	150	(1,193)	114%	4,69852	150	(1,193)	13,467	114%	42%
18130 - 10% 300ml	-	(116)	(37,336)	31,752	-	-	(37,336)	100%	-	-	(37,336)	14,871	100%	47%
18200 - 20% 1000ml	1,212	1,122	25,508	14,250	6,43348	7,797	17,711	69%	6,43348	7,797	17,711	9,548	69%	67%
18204 - 20% 40ml	-	(389)	(4,108)	27,702	-	-	(4,108)	100%	-	-	(4,108)	(6,036)	100%	-
18210 - 20% 100ml	-	(61)	18	24,192	-	-	18	100%	-	-	18	8,921	100%	37%
18230 - 20% 300ml	48	(107)	11,423	49,992	9,00000	432	10,991	96%	9,00000	432	10,991	29,037	96%	58%
TOTAL ACETYL CYSTEINE	1,292	321	(5,812)	268,701	6,48696	8,380	(14,191)	244%	6,48696	8,380	(14,191)	50,826	244%	19%
ALBUTEROL UNIT DOSE														
69700 - 0.083% 30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69703 - 0.083% 30ml, 25's	673,272	635,051	3,050,100	2,390,894	0,88775	597,697	2,452,403	80%	1,91275	1,287,801	1,762,299	1,335,621	58%	56%
69703Ht - 0.083% 30ml, 25's	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69733 - 0.083% 30ml, 30's	41,292	39,496	240,673	217,034	1,19549	49,364	191,309	79%	2,42549	100,153	140,520	108,247	58%	50%
69760 - 0.083% 30ml, 60's	249,480	234,934	2,895,339	2,690,996	1,97999	493,968	2,401,371	83%	4,43999	1,107,689	1,787,661	1,528,906	62%	57%
TOTAL ALBUTEROL UNIT DOSE	964,044	909,481	6,186,112	5,298,924	1,18359	1,141,029	5,045,083	82%	2,58872	2,495,643	3,690,469	2,972,774	60%	56%
ALBUTEROL UNIT DOSE RESERVE														
610 - Albuterol Recall Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-
620 - Albuterol Returns Processed	49,132	49,132	557,016	-	1,19067	58,500	498,516	89%	2,60733	128,103	428,913	-	77%	-
TOTAL ALBUTEROL UNIT DOSE RESERVE	49,132	49,132	557,016	-	1,19067	58,500	498,516	89%	2,60733	128,103	428,913	-	77%	-
ALBUTEROL MDI														
30317 - 17g	407,584	403,372	846,905	418,320	1,80000	733,795	113,110	13%	1,80000	733,795	113,110	59,780	13%	14%
30327 - 17g, Refill	20,880	20,854	45,685	10,349	1,65000	34,452	11,233	25%	1,65000	34,452	11,233	3,523	25%	34%
TOTAL ALBUTEROL MDI	428,464	424,226	892,590	428,669	1,79289	768,247	124,343	14%	1,79289	768,247	124,343	63,283	14%	15%
ALBUTEROL MULTIDOSE														
10501 - 5% 200ml	196,920	196,829	739,159	507,505	2,35200	463,156	276,003	37%	2,35200	463,156	276,003	135,027	37%	27%
19620 - 5% 200ml	6,408	6,204	14,820	-	4,00000	25,632	(10,812)	-	4,00000	25,632	(10,812)	-	-	-
TOTAL ALBUTEROL MULTIDOSE	203,328	203,033	753,979	507,505	2,40394	488,788	265,192	35%	2,40394	488,788	265,192	135,027	35%	27%
ALBUTEROL SYRUP														
79516 - 2mg/5ml 180	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALBUTEROL SYRUP	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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DL-TX 81038

DEY, L.P.
Year-to-Date Net Contribution Margin - Detail
January 2000

Product	YEAR-TO-DATE				DIRECT				FULLY ABSORBED					
	Gross Shelf Cartons	Net Shelf Cartons	Actual Net Sales Dollars	Budget Net Sales Dollars	Cost Per Carton	Total Cost	Contribution Margin	Margin % of Sales	Cost Per Carton	Total Cost	Actual Contribution Margin	Budget Contribution Margin	Actual Margin	Budget Margin
BECLOMETHASONE AQ NASAL														
71525 - Beclomethasone Nasal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BECLOMETHASONE AQ NASAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CROMOLYN SODIUM														
68900 - 20 mg/mL, 25's	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68902 - 20mg/2ML, 60's	78,638	78,376	1,055,983	962,813	2.71051	213,149	842,834	80%	5.17051	406,599	649,384	533,015	61%	54%
68912 - 20mg/2ML, 120's	23,184	22,354	627,285	683,202	5.32443	123,442	503,844	80%	10.24443	237,507	389,778	389,376	62%	57%
TOTAL CROMOLYN SODIUM	101,822	100,730	1,683,268	1,646,015	3.30668	336,591	1,346,677	80%	6.32580	644,105	1,039,163	922,391	62%	56%
CUROSURF														
18001 - 120mg	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18002 - 240mg	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CUROSURF	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DUONEB														
67203 - 3ml 25s	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67260 - 3ml 60s	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DUONEB	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IPRATROPIUM BROMIDE														
38514 - Ipratropium Aerosol	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68500 - 0.02% 25	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68503 - 0.02% 2.5ml, 26's	399,996	387,551	4,428,758	3,886,999	0.74383	297,449	4,129,309	93%	1.76863	707,445	3,719,313	3,106,513	84%	80%
68533 - 0.02% 2.5ml, 30's	37,656	37,236	430,506	253,920	1.15238	43,394	387,112	90%	2.38238	89,711	340,795	195,912	79%	77%
68560 - 0.02% 2.5ml, 60's	95,544	88,339	2,502,192	3,580,655	1.72220	164,546	2,337,646	93%	4.18220	399,584	2,102,608	2,878,872	84%	80%
TOTAL IPRATROPIUM BROMIDE	533,196	513,126	7,359,456	7,721,574	0.94785	505,389	6,854,068	93%	2.24447	1,196,740	6,162,717	6,181,297	84%	80%
IPRATROPIUM BROMIDE RESERVE														
210 - Ipratropium Recall Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-
220 - Ipratropium Returns Processed	17,919	17,919	482,891	-	1.13225	20,289	462,602	96%	2.71900	48,722	434,169	-	90%	-
TOTAL IPRATROPIUM BROMIDE RESERVE	17,919	17,919	482,891	-	1.13225	20,289	462,602	96%	2.71900	48,722	434,169	-	90%	-
ISOETHARINE														
66003 - 0.17% 30ml	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ISOETHARINE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
METAPROTERENOL														
67803 - 0.6% 25ml	14,408	14,080	84,687	87,585	1.77075	25,513	59,154	70%	2.79575	40,281	44,386	46,123	52%	53%
67803 - 0.4% 25ml	6,592	6,516	42,116	42,604	1.60739	10,596	31,520	75%	2.63239	17,353	24,763	20,647	59%	48%
TOTAL METAPROTERENOL	21,000	20,596	126,783	130,189	1.71947	36,109	90,674	72%	2.74447	57,634	69,149	66,770	55%	51%

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DL-TX 81039

DEY, L.P.
Year-to-Date Net Contribution Margin - Detail
January 2000

Product	YEAR-TO-DATE				DIRECT				FULLY ABSORBED					
	Gross Shelf Cartons	Net Shelf Cartons	Actual Net Sales Dollars	Budget Net Sales Dollars	Cost Per Carton	Total Cost	Contribution Margin	Margin % of Sales	Cost Per Carton	Total Cost	Actual Contribution Margin	Budget Contribution Margin	Actual Margin	Budget Margin
SODIUM CHLORIDE														
64015 - Hypertonic, 3% 150ml	240	228	6,362		7.40000	1,776	4,586	72%	7.40000	1,776	4,586		72%	
64115 - Hypertonic, 10% 150ml	200	190	5,267		7.40000	1,480	3,787	72%	7.40000	1,480	3,787		72%	
82003 - Hypertonic, 0.45% 30ml	380	351	2,538	3,800	6.20000	2,232	306	12%	6.20000	2,232	306	310	12%	8%
82005 - Hypertonic, 0.45% 50ml	280	255	1,896	972	6.20000	1,736	260	13%	6.20000	1,736	260	79	13%	8%
83003 - Isotonic, 0.9% 30ml	75,150	74,791	472,307	525,924	6.20000	465,930	6,377	1%	6.20000	465,930	6,377	60,106	1%	11%
83005 - Isotonic, 0.9% 50ml	31,020	30,914	178,891	202,375	6.20000	192,324	(13,433)		6.20000	192,324	(13,433)	17,857		9%
83015 - Isotonic, 0.9% 150ml		(6)	(22)				(22)	100%			(22)		100%	
83050 - Isotonic, 0.9% 150ml	6,882	6,768	78,922	93,332	7.40000	50,927	27,996	35%	7.40000	50,927	27,996	24,286	35%	28%
TOTAL SODIUM CHLORIDE	114,132	113,491	746,262	826,403	6.27698	716,405	29,857	4%	6.27698	716,405	29,857	102,618	4%	12%
STERILE WATER														
81003 - NA 30ml	40	14	150	530	6.00000	240	(90)		6.00000	240	(90)	198		31%
81005 - NA 50ml	50	50	333	846	6.00000	300	33	10%	6.00000	300	33	263	10%	31%
TOTAL STERILE WATER	90	64	483	1,476	6.00000	540	(57)		6.00000	540	(57)	461		31%
THEOPHYLLINE														
43101 - 100mg X 100's	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43201 - 200mg X 100's	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43205 - 200mg X 500's	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43301 - 300mg X 100's	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43305 - 300mg X 500's	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43310 - 300mg X 1000's	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL THEOPHYLLINE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEY CARE														
200 - Dey Care Products	-	(3)	(51)	-	-	-	(51)	100%	-	-	(51)	-	100%	-
TOTAL DEY CARE	-	(3)	(51)	-	-	-	(51)	100%	-	-	(51)	-	100%	-
TOTAL DEY PRODUCTS	2,434,499	2,352,116	18,782,978	16,847,456		4,080,266	14,702,712	78%		6,653,307	12,228,671	10,485,446	66%	62%
Less: Cash Discounts			(376,000)	(421,000)			(376,000)				(376,000)	(421,000)		
Administrative Fees			(188,000)	(169,000)			(188,000)				(188,000)	(169,000)		
Medicaid Rebates			(230,000)	(236,000)			(230,000)				(230,000)	(236,000)		
Other Rebates			-	-			-				-	-		
TOTAL DEY PRODUCTS	2,434,499	2,352,116	17,988,978	16,021,456		4,080,266	13,808,712	77%		6,653,307	11,435,671	9,669,446	64%	60%

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DL-TX 81040

DEY, L.P.
Year-to-Date Net Contribution Margin - Detail
January 2000

Product	YEAR-TO-DATE				DIRECT				FULLY ABSORBED					
	Gross Shelf Cartons	Net Shelf Cartons	Actual Net Sales Dollars	Budget Net Sales Dollars	Cost Per Carton	Total Cost	Contribution Margin	Margin % of Sales	Cost Per Carton	Total Cost	Actual Contribution Margin	Budget Contribution Margin	Actual Margin	Budget Margin
DEY PHARMA PRODUCTS														
EPIPEN														
030100 - Trainer	-	-	-	16,268	-	-	-	-	-	-	-	3,877	-	24%
030300 - EpiEz Pen Trainer	-	-	-	1,992	-	-	-	-	-	-	-	627	-	26%
030301 - EpiEz Pen W/ Trainer	(89)	(90)	(2,691)	-	11.95000	(1,064)	(1,627)	60%	11.95000	(1,064)	(1,627)	-	60%	-
030301CAN - EpiEz Pen CANADA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
030401 - EpiEz Pen Jr. W/ Trainer	(46)	(46)	(1,375)	-	12.95000	(596)	(780)	57%	12.95000	(596)	(780)	-	57%	-
50000 - Trainer	3,620	3,620	6,866	-	1.54000	5,575	1,291	19%	1.54000	5,575	1,291	-	19%	-
50001 - EPI Pen	64,066	63,690	2,071,593	1,361,344	12.47000	798,903	1,272,690	61%	12.47000	798,903	1,272,690	814,679	61%	60%
50001CAN - Epi Pen Canada	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50001MTXT - Epi Pen Int. Min. Text	47,127	47,127	815,297	-	11.69000	550,915	264,382	32%	11.69000	550,915	264,382	-	32%	-
50001RMTXT - Epi Pen Removable Min. Text	2,500	2,500	50,625	-	11.69000	29,225	21,400	42%	11.69000	29,225	21,400	-	42%	-
50101 - EPI Pen Jr	38,918	38,335	1,261,975	633,600	12.47000	485,307	776,667	62%	12.47000	485,307	776,667	379,170	62%	60%
50101CAN - EPI Pen Jr Canada	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50101MTXT - EPI Pen Jr. Int Min Text	15,000	15,000	259,500	-	11.69000	175,350	84,150	32%	11.69000	175,350	84,150	-	32%	-
50101RMTXT - Epi Pen Jr. Removable Min. Text	500	500	10,125	-	11.69000	5,845	4,280	42%	11.69000	5,845	4,280	-	42%	-
TOTAL EPIPEN	171,596	170,636	4,471,914	2,013,204	11.94352	2,049,461	2,422,454	54%	11.94352	2,049,461	2,422,454	1,188,263	54%	60%
EPIPEN/ EZPEN RESERVES														
500 - Epi Pen Withdrawl Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-
510 - Epi Pen Returns Processed To Date	972	972	30,336	-	11.76000	11,431	18,906	62%	11.76000	11,431	18,906	-	62%	-
525 - EpiEz Pen Returns Processed To Date	135	135	4,037	-	12.29074	1,659	2,377	59%	12.29074	1,659	2,377	-	59%	-
TOTAL EPIPEN/ EZPEN RESERVES	1,107	1,107	34,373	-	11.82472	13,090	21,283	-	11.82472	13,090	21,283	-	62%	-
ACAROSAN														
129580 - 5.0%	-	(2)	(43)	-	-	-	(43)	100%	-	-	(43)	-	100%	-
129582 - 5.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ACAROSAN	-	(2)	(43)	-	-	-	(43)	100%	-	-	(43)	-	100%	-
ASTECH PEAK FLOW METER														
20001 - Retail, 10	6,012	5,952	88,881	55,800	9.00000	54,108	34,773	39%	9.00000	54,108	34,773	17,298	39%	31%
20099 - Hospital, 10	175	175	3,010	-	7.95000	1,391	1,619	54%	7.95000	1,391	1,619	-	54%	-
307010 - Retail, 10	-	(3)	(51)	-	-	-	(51)	100%	-	-	(51)	-	100%	-
307025 - Hospital, 10	-	-	-	2,236	-	-	-	-	-	-	-	1,100	-	49%
TOTAL ASTECH PEAK FLOW METER	6,187	6,124	91,840	58,036	8.97030	55,499	36,340	40%	8.97030	55,499	36,340	18,398	40%	32%

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